

## ARTICLE II. TAX RELIEF FOR THE ELDERLY

### Sec. 10-20 Grant of Tax Relief; Annual Review.

The town hereby enacts tax relief for the elderly pursuant to Section 12-129n of the General Statutes for eligible residents of the town for the fiscal years commencing July 1, 1979. This Article shall be subject to an annual review by the Board of Selectmen on or before its anniversary date. (Ord. No. S 9-1, 5-9-79)

### Sec. 10-21 Persons Entitled to Relief.

Any person who owns real property within the town or who is liable for the payment of taxes thereon pursuant to Section 12-48 of the General Statutes and who occupies said real property as a resident shall be entitled to tax relief pursuant to Section 12-129n of the General Statutes provided that they meet the conditions of eligibility set forth in this Article.

### Sec. 10-22 Conditions of Eligibility.

No tax relief shall be provided unless and until the applicant shall meet all of the following conditions to the satisfaction of the tax collector of the town:

- (1) Such person is sixty-five (65) years of age or over by December thirty-first of the preceding year, or such person's spouse is sixty-five (65) years of age or over by December thirty-first of the preceding year and resides with such person.
- (2) Such person has resided at and paid real estate taxes on a residence located in the town for a period of one (1) year prior to such person's application for tax relief under the abatement and deferment programs and for a period of ten (10) years under the tax freeze program.
- (3) The real property for which the tax relief is claimed is the house and house-lot which is the principal residence of such person and is occupied more than one hundred and eighty-three (183) days of each year by such person.
- (4) Such person shall have applied for real property tax relief under any state statutes for which such person is eligible. If such applicant has not applied for such tax relief under any state statute because such person is not eligible, the applicant shall so certify by filing on a form acceptable to the tax collector an affidavit testifying to such person's state ineligibility.
- (5) The application for tax relief has been made after such person has become eligible to apply as provided herein.
- (6) Provision shall be made for the rights of the surviving spouse of the taxpayer, as provided in Section 12-129n of the General Statutes, whereby a person who is sixty (60) years of age or over by December thirty-first of the preceding year is qualified for tax relief under this Article if such person is the surviving spouse of a taxpayer who qualified for tax relief under this Article or a previous ordinance at the time of such taxpayer's death.

(7) Such person shall have individually, if unmarried, or jointly, if married, total income of not more than forty-nine thousand (\$49,000) dollars for abatement, one hundred twenty-five thousand (\$125,000) dollars for deferments and one-hundred thousand dollars (\$100,000) for freezes. For purposes of this section, total income shall include all income from whatever source, including but not limited to social security income, interest, IRA, or pension distributions, whether or not such income is totally or partially exempt from taxation. In making a determination of total income, the tax collector shall not take into consideration any net loss or losses of the applicant whatsoever.

(8) As to any parcel of real estate, no relief granted pursuant to this Article shall exceed in the aggregate, the maximum relief allowed under Section 10-23 of this Article. In any case where title to such real property is recorded in the name of an applicant (or the applicant and his or her spouse who is eligible for a tax abatement) and any other person or persons (including a corporation or banking institution), such tax relief shall be prorated to the fractional share of such real property owned by such applicant (or the applicant and his or her eligible spouse). If such real property is a multiple family dwelling, such relief shall be prorated to reflect the fractional portion of such real property occupied by such applicant (or the applicant and his or her eligible spouse) as provided by state law. Where one or more co-owners occupy said real property as their principal residence, the income of all such co-owners shall be included in the calculation of eligibility, and, if eligible, shall be entitled to a pro rata tax abatement equal to their fractional share of ownership.

(9) No tax relief shall be given under this Article to any person who owes delinquent taxes to the town. For purposes of this Article taxes abated, deferred or frozen pursuant hereto shall not be considered delinquent.

#### Sec. 10-23 Maximum Relief.

A. No tax relief provided to a person by this ordinance together with all other real property tax relief benefits obtained by said person from the state pursuant to state law shall exceed a total amount in dollars calculated by multiplying four hundred thousand (\$400,000.00) dollars times the annual mill rate (as set by the board of finance following the annual town budget meeting) times 75% percent or an amount calculated in accordance with Section 10-24, whichever is lesser.

B. The aggregate of all abatements, plus all deferments, plus all tax freezes for a given fiscal year shall not exceed \$600,000. This Ordinance and the aggregate limits set in it are subject to adjustments by a majority vote of the Board of Selectman with the approval of the Board of Finance.

C. All abatement requests will be funded first, followed by deferral requests and if the requests for any program exceed the aggregate limit, then such requests will be prorated.

## Sec. 10-24 Types of Tax Relief, Eligibility.

A. Tax relief shall be in the form of an abatement (forgiveness of a portion of the tax due), deferment (postponement of payment of a portion of the tax due), freezing (delaying increases) or a combination thereof.

### B. Abatement:

- (1) No applicant shall be entitled to an abatement of taxes where the applicant has a net worth (based on the Assessor's full fair market valuation of the property, plus the applicant's and his or her spouse's other real and liquid assets, less the outstanding balance on mortgages and/or loans) in excess of one million (\$1,000,000) dollars.
- (2) An applicant whose income as defined in § 10-22 (7) of this Article does not exceed thirty-seven thousand (\$37,000) dollars shall be entitled to an abatement not to exceed a maximum of 75% of the tax due.
- (3) An applicant whose income as defined in § 10-22 (7) of this Article does not exceed forty-nine thousand (\$49,000) dollars shall be entitled to an abatement not to exceed a maximum of 60% of the tax due.

### C. Deferment:

- (1) An applicant shall be entitled to a deferment of taxes due even where the applicant's net worth exceeds one million (\$1,000,000) dollars, provided all applicable conditions have been met. The maximum assessed value of any property eligible for tax deferment under this subsection (C) shall be four hundred thousand (\$400,000) dollars. In the event that an applicant meets the conditions set forth in this subsection, the tax collector of the Town shall record on the Land Records a lien against the benefited property in favor of the Town in the amount of the deferral amount.
- (2) An applicant whose income as defined in § 10-22 (7) of this Article does not exceed seventy-five thousand (\$75,000) dollars shall be entitled to a deferment not to exceed a maximum of 75% of the tax due.
- (3) An applicant whose income as defined in § 10-22 (7) of this Article does not exceed one hundred thousand (\$100,000) dollars shall be entitled to a deferment not to exceed a maximum of 50% of the tax due.
- (4) An applicant whose income as defined in § 10-22 (7) of this article does not exceed one hundred and twenty-five thousand (\$125,000) dollars shall be entitled to a deferment not to exceed a maximum of 25% of the tax due.
- (5) An applicant who qualifies for an abatement of 60% under § 10-24 (B) (3) of this Article may also apply for a deferment of taxes in an amount not to exceed 15% of the tax due.

#### D. Freezing:

(1) An applicant shall have their real estate taxes frozen at the level of the tax due for the year immediately preceding the date the homeowner applies as provided herein, even where the applicant's net worth exceeds one million (\$1,000,000) dollars, provided all applicable conditions have been met. The freeze shall apply to the taxes owed on the first \$800,000 of assessed value. In the event that an applicant meets the conditions set forth in this subsection, the tax collector of the Town shall record on the Land Records a lien against the benefited property in favor of the Town in the amount of the frozen amount. This ordinance and the limits on assessed value may be adjusted by a majority vote of the Board of Selectmen with the approval of the Board of Finance.

(2) An applicant whose income as defined in §10-22 (7) of this Article does not exceed one hundred thousand (\$100,000) dollars shall be entitled to a tax freeze. However, this income amount may be adjusted by a majority vote of the Board of Selectman with the approval of the Board of Finance.

#### Sec. 10-25 Limitations of Relief.

The tax collector shall deduct from the tax bill of each person who shall have satisfied all of the conditions as above set forth the amount calculated in accordance with sections 10-23 and 10-24, except that a lesser deduction shall be made when and to the extent required to insure that:

(1) No person's normal real estate tax shall have been reduced by more than 75% by virtue of said relief provided by this Article, together with all real property tax relief benefits obtained by said person from the state pursuant to state law; and

(2) The tax deferment shall not exceed an amount calculated in accordance with Section 10-23. In the event of co-ownership of the property, the applicant's tax deferment shall be pro rated based upon his/her fractional share of ownership, regardless of the income of any other co-owner (s).

(3) The tax freeze shall not exceed an amount calculated in accordance with Section 10-23. In the event of co-ownership of the property, the applicant's tax freeze shall be pro rated based upon his/her fractional share of ownership, regardless of the income of any other co-owner(s).

(4) The total tax relief granted under the provisions of this Article for any tax year shall not exceed an amount equal to the maximum percentage of the total real property tax assessed in the town in the preceding year as set forth in §12-129n (c) of the Connecticut General Statutes, as may be amended from time to time. In the event that the total of such relief shall exceed said maximum percentage, then the total of such relief shall be reduced to an amount not to exceed said maximum amount, and each person receiving tax relief shall have his/her relief reduced on a pro-rata basis.

## Sec. 10-26 Lien Rights; Interest.

### A. Lien:

(1) Deferment. Any taxpayer whose taxes have been deferred pursuant to §10-24C of this Article shall be deemed to have consented to the placement against the real property for which relief is sought, a lien in the amount of the tax deferment granted under this Article. Any tax deferred under this Article, together with interest and fees thereon, shall be due and payable in full within fourteen (14) years from the effective date of the lien or upon the sale or transfer of all or any interest in said real property or upon the death of the owner (unless another qualifying owner occupies the real property, then, in that event, upon the death of the qualifying owner) whichever shall occur sooner. In the event that it becomes necessary to institute legal proceedings to collect/foreclose such a lien, the town shall be entitled to any legal fees and costs allowed by law.

(2) Freeze. Any taxpayer whose taxes have been frozen pursuant to §10-24D of this Article shall be deemed to have consented to the placement against the real property for which relief is sought, a lien in the amount of the tax freeze granted under this Article. Any tax frozen under this Article, together with fees thereon, shall be due and payable in full within fourteen (14) years from the effective date of the lien or upon the sale or transfer of all or any interest in said real property or upon the death of the owner (unless another qualifying owner occupies the real property, then, in that event, upon the death of the qualifying owner) whichever shall occur sooner. In the event that it becomes necessary to institute legal proceedings to collect/foreclose such a lien, the town shall be entitled to any legal fees and costs allowed by law.

### B. Interest:

(1) Deferment. Any such lien described in §10-26A(1) of this Article shall bear simple interest at an annual rate which can be changed by the Board of Selectmen on or before June thirtieth for the ensuing fiscal year. The interest rate for the current fiscal year can be reduced by the Board of Selectmen, but not raised, retroactively during the year if economic conditions warrant it. The rate of interest shall not exceed the rate permitted municipalities for delinquent taxes as set forth in § 12-145 and § 12-146 of the Connecticut General Statutes as may be amended from time to time.

(2) Freeze. Any such lien described in §10-26A(2) of this Article shall bear no interest.

## Sec. 10-27 Annual Filing of Application.

### A. Deadline:

(1) Abatement. In order to be entitled to an abatement as provided herein, an application must be filed with the tax collector of the town each year after such person or such person's

spouse reaches the age of sixty-five (65) years and on or before May fifteenth in the year of application (except that, if May fifteenth shall fall on a Saturday, Sunday, or legal holiday, the date for filing such application shall be extended to the next business day after May fifteenth). The tax collector shall notify the applicant in writing of the acceptance or denial of the application.

(2) Deferment. In order to be entitled to a deferment as provided herein, an application must be filed with the tax collector of the town each year after such person or such person's spouse reaches the age of sixty-five (65) years and on or before June fifteenth in the year of application (except that, if June fifteenth shall fall on a Saturday, Sunday, or legal holiday, the date for filing such application shall be extended to the next business day after June fifteenth). The tax collector shall notify the applicant in writing of the acceptance or denial of the application.

(3) Freeze. In order to be entitled to a freeze as provided herein, an application must be filed with the tax collector of the town each year after such person or such person's spouse reaches the age of sixty-five (65) years and on or before May fifteenth in the year of application (except that, if May fifteenth shall fall on a Saturday, Sunday, or legal holiday, the date for filing such application shall be extended to the next business day after May fifteenth). The tax collector shall notify the applicant in writing of the acceptance or denial of the application.

#### B. Supporting documentation:

An application for tax relief benefits under this Article shall be accompanied by a copy of the applicant's filed federal income tax return for the immediately preceding year, a properly executed IRS Form 4506 (request for copy of tax form), together with such other verification of income, financial affidavits, and sworn schedule of assets as the tax collector may require. Falsely reporting total income or information in connection with requesting tax relief may result in loss of benefits provided pursuant to this Article.

#### Section 10-28 Income Ceiling Adjustment

In determining income eligibility levels to qualify for tax abatement, deferment and/or freeze, an applicant's income will be adjusted downward for medical expenses which exceed the 7 1/2% of adjusted gross income as permitted by the Internal Revenue Service.

#### Section 10-29 Confidentiality of Information Filed by Applicant

To the extent permitted by applicable state and federal law, applications filed under this Article shall be afforded the same confidentiality by the tax collector's office as is required to be afforded to applications for tax benefits under Section 12-170aa(f) of the Connecticut General Statutes.

#### Section 10-30 Effective Date

Said ordinance to become effective May 1, 2008.  
Published in the April 10, 2008 issue of the Weston Forum.